

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2001

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2001 calendar year, or tax year beginning 10/01, 2001, and ending 09/30/2002

B Check if applicable

☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization

CIRCLE OF FRIENDS FOR AMERICAN VETERANS

Number and street (or P O box if mail is not delivered to street address)

Room/suite

210 EAST BROAD STREET

202

City or town, state or country, and ZIP + 4

FALLS CHURCH, VA 22046

D Employer identification number

54-1847890

E Telephone number

(703) 237-8980

F Accounting method ☒ Cash ☐ Accrual
Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☒ No

(If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Enter 4-digit GEN ▶

M Check ☐ if the organization is not required to attach Sch. B (Form 990 990-EZ or 990-PF)

G Web site ▶

J Organization type (check only one) ☒ 501(c)(3) (insert no) ☐ 4947(a)(1) or ☐ 527K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 172,107

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)

| | | | | | |
|------------|--------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|---------|---------|--|
| Revenue | 1 | Contributions, gifts, grants, and similar amounts received | | | |
| | a | Direct public support | 1a | 172,107 | |
| | b | Indirect public support | 1b | | |
| | c | Government contributions (grants) | 1c | | |
| | d | Total (add lines 1a through 1c) (cash \$ noncash \$) | 1d | 172,107 | |
| | 2 | Program service revenue including government fees and contracts (from Part VII, line 93) | 2 | | |
| | 3 | Membership dues and assessments | 3 | | |
| | 4 | Interest on savings and temporary cash investments | 4 | | |
| | 5 | Dividends and interest from securities | 5 | | |
| | 6a | Gross rents | 6a | | |
| b | Less rental expenses | 6b | | | |
| c | Net rental income or (loss) (subtract line 6b from line 6a) | 6c | | | |
| 7 | Other investment income (describe ▶) | 7 | | | |
| 8a | Gross amount from sales of assets other than inventory | (A) Securities | 8a | | |
| | b | Less cost or other basis and sales expenses | 8b | | |
| | c | Gain or (loss) (attach schedule) | 8c | | |
| | d | Net gain or (loss) (combine line 8c columns (A) and (B)) | 8d | | |
| 9 | Special events and activities (attach schedule) | | | | |
| | a | Gross revenue (not including \$ of contributions reported on line 1a) | 9a | | |
| | b | Less direct expenses other than fundraising expenses | 9b | | |
| c | Net income or (loss) from special events (subtract line 9b from line 9a) | 9c | | | |
| 10a | Gross sales of inventory, less returns and allowances | 10a | | | |
| | b | Less cost of goods sold | 10b | | |
| | c | Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) | 10c | | |
| 11 | Other revenue (from Part VII, line 103) | 11 | | | |
| 12 | Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) | 12 | 172,107 | | |
| Expenses | 13 | Program services (from line 44, column (B)) | 13 | 147,288 | |
| | 14 | Management and general (from line 44, column (C)) | 14 | 28,263 | |
| | 15 | Fundraising (from line 44, column (D)) | 15 | 3,802 | |
| | 16 | Payments to affiliates (attach schedule) | 16 | | |
| | 17 | Total expenses (add lines 13 and 14, column (A)) | 17 | 179,353 | |
| Net Assets | 18 | Excess or (deficit) for the year (subtract line 17 from line 12) | 18 | -7,246 | |
| | 19 | Net assets or fund balances at beginning of year (from line 13, column (A)) | 19 | 5,528 | |
| | 20 | Other changes in net assets or fund balances (attach explanation) | 20 | | |
| | 21 | Net assets or fund balances at end of year (combine lines 18, 19, and 20) | 21 | -1,718 | |

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Form 990 (2001)

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21.)

| Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I | | (A) Total | (B) Program services | (C) Management and general | (D) Fundraising |
|--------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------------------|----------------------------|-----------------|
| 22 | Grants and allocations (attach schedule) | | | | |
| | (cash \$ _____ noncash \$ _____) | 22 | | | |
| 23 | Specific assistance to individuals (attach schedule) | 23 | | | |
| 24 | Benefits paid to or for members (attach schedule) | 24 | | | |
| 25 | Compensation of officers, directors, etc. | 25 | | | |
| 26 | Other salaries and wages | 26 | | | |
| 27 | Pension plan contributions | 27 | | | |
| 28 | Other employee benefits | 28 | | | |
| 29 | Payroll taxes | 29 | | | |
| 30 | Professional fundraising fees | 30 | | | |
| 31 | Accounting fees | 31 | 905. | 905 | |
| 32 | Legal fees | 32 | | | |
| 33 | Supplies | 33 | 1,445 | 1,445 | |
| 34 | Telephone | 34 | 9,067. | 4,111. | 3,245 |
| 35 | Postage and shipping | 35 | | | |
| 36 | Occupancy | 36 | 4,000 | 2,115 | 905. |
| 37 | Equipment rental and maintenance | 37 | | | |
| 38 | Printing and publications | 38 | 2,827 | 1,555 | 861. |
| 39 | Travel | 39 | 908. | | 908. |
| 40 | Conferences, conventions, and meetings | 40 | | | |
| 41 | Interest | 41 | | | |
| 42 | Depreciation, depletion, etc. (attach schedule) | 42 | 700. | | 700. |
| 43 | Other expenses not covered above (itemize) \$ TMT 1 | 43a | 159,501. | 139,507 | 19,994. |
| b | | 43b | | | |
| c | | 43c | | | |
| d | | 43d | | | |
| e | | 43e | | | |
| 44 | Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15. | 44 | 179,353 | 147,288. | 28,263 |

Joint Costs Check ☐ if you are following SOP 98-2Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____,

(iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 24.)What is the organization's primary exempt purpose? **STATEMENT**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others.)

| | | | | | |
|---|-----------------------------------------------------------------------------------------------|--|--|--|---------|
| a | SEE STATEMENT | | | | |
| | (Grants and allocations \$ _____) | | | | 147,288 |
| b | | | | | |
| | (Grants and allocations \$ _____) | | | | |
| c | | | | | |
| | (Grants and allocations \$ _____) | | | | |
| d | | | | | |
| | (Grants and allocations \$ _____) | | | | |
| e | Other program services (attach schedule) | | | | |
| f | Total of Program Service Expenses (should equal line 44, column (B), Program services) | | | | 147,288 |

Part IV Balance Sheets (See Specific Instructions on page 24)

| Note Where required, attached schedules and amounts within the description column should be for end-of-year amounts only | | (A) Beginning of year | | (B) End of year |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|------------|--------------------|
| 45 | Cash - non-interest-bearing | 8,014 | 45 | 3,066. |
| 46 | Savings and temporary cash investments | | 46 | |
| 47a | Accounts receivable | | | |
| b | Less allowance for doubtful accounts | | 47c | |
| 48a | Pledges receivable | | | |
| b | Less allowance for doubtful accounts | | 48c | |
| 49 | Grants receivable | | 49 | |
| 50 | Receivables from officers, directors, trustees, and key employees (attach schedule) | | 50 | |
| 51a | Other notes and loans receivable (attach schedule) | | | |
| b | Less allowance for doubtful accounts | | 51c | |
| 52 | Inventories for sale or use | | 52 | |
| 53 | Prepaid expenses and deferred charges | | 53 | |
| 54 | Investments - securities (attach schedule) | | 54 | |
| 55a | Investments - land, buildings, and equipment basis | | | |
| b | Less accumulated depreciation (attach schedule) | | 55c | |
| 56 | Investments - other (attach schedule) | | 56 | |
| 57a | Land, buildings, and equipment basis | 3,500. | | |
| b | Less accumulated depreciation (attach schedule) | 2,475. | 57c | 1,025 |
| 58 | Other assets (describe ►) | | 58 | |
| 59 | Total assets (add lines 45 through 58) (must equal line 74) | 9,739 | 59 | 4,091 |
| 60 | Accounts payable and accrued expenses | 4,211. | 60 | 5,809 |
| 61 | Grants payable | | 61 | |
| 62 | Deferred revenue | | 62 | |
| 63 | Loans from officers, directors, trustees, and key employees (attach schedule) | | 63 | |
| 64a | Tax-exempt bond liabilities (attach schedule) | | 64a | |
| b | Mortgages and other notes payable (attach schedule) | | 64b | |
| 65 | Other liabilities (describe ►) | | 65 | |
| 66 | Total liabilities (add lines 60 through 65) | 4,211 | 66 | 5,809. |
| Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74 | | | | |
| 67 | Unrestricted | 5,528 | 67 | -1,718. |
| 68 | Temporarily restricted | | 68 | |
| 69 | Permanently restricted | | 69 | |
| Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74 | | | | |
| 70 | Capital stock, trust principal, or current funds | | 70 | |
| 71 | Paid-in or capital surplus, or land, building, and equipment fund | | 71 | |
| 72 | Retained earnings, endowment, accumulated income, or other funds | | 72 | |
| 73 | Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, and column (B) must equal line 21). | 5,528 | 73 | -1,718 |
| 74 | Total liabilities and net assets / fund balances (add lines 66 and 73) | 9,739 | 74 | 4,091. |

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

| | |
|------------------|---------------------------------------------------------------------------------------------|
| Part IV-B | Reconciliation of Expenses per Audited Financial Statements with Expenses per Return |
|------------------|---------------------------------------------------------------------------------------------|

| | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| <p>a Total revenue, gains, and other support per audited financial statements ▶</p> <p>b Amounts included on line a but not on line 12, Form 990</p> <p>(1) Net unrealized gains on investments \$ _____</p> <p>(2) Donated services and use of facilities \$ _____</p> <p>(3) Recoveries of prior year grants . . . \$ _____</p> <p>(4) Other (specify) _____</p> <p>_____ \$ _____</p> <p>Add amounts on lines (1) through (4) ▶</p> | <p>a _____</p> <p>b _____</p> <p>c _____</p> <p>d _____</p> | <p>a Total expenses and losses per audited financial statements ▶</p> <p>b Amounts included on line a but not on line 17, Form 990</p> <p>(1) Donated services and use of facilities \$ _____</p> <p>(2) Prior year adjustments reported on line 20 Form 990 . . . \$ _____</p> <p>(3) Losses reported on line 20 Form 990 \$ _____</p> <p>(4) Other (specify) _____</p> <p>_____ \$ _____</p> <p>Add amounts on lines (1) through (4) ▶</p> <p>c Line a minus line b . . . ▶</p> <p>d Amounts included on line 17, Form 990 but not on line a</p> <p>(1) Investment expenses not included on line 6b, Form 990 . . . \$ _____</p> <p>(2) Other (specify) _____</p> <p>_____ \$ _____</p> <p>Add amounts on lines (1) and (2) ▶</p> | <p>a _____</p> <p>b _____</p> <p>c _____</p> <p>d _____</p> |
| <p>c Line a minus line b . . . ▶</p> <p>d Amounts included on line 12, Form 990 but not on line a</p> <p>(1) Investment expenses not included on line 6b, Form 990 . . . \$ _____</p> <p>(2) Other (specify) _____</p> <p>_____ \$ _____</p> <p>Add amounts on lines (1) and (2) ▶</p> <p>e Total revenue per line 12, Form 990 (line c plus line d) . . . ▶</p> | <p>c _____</p> <p>d _____</p> <p>e _____</p> | <p>c Line a minus line b . . . ▶</p> <p>d Amounts included on line 17, Form 990 but not on line a</p> <p>(1) Investment expenses not included on line 6b Form 990 . . . \$ _____</p> <p>(2) Other (specify) _____</p> <p>_____ \$ _____</p> <p>Add amounts on lines (1) and (2) ▶</p> <p>e Total expenses per line 17, Form 990 (line c plus line d) . . . ▶</p> | <p>c _____</p> <p>d _____</p> <p>e _____</p> |

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see Specific Instructions on page 26)

[illegible]

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ☐ Yes ☒ No
If "Yes," attach schedule - see Specific Instructions on page 27

| | |
|------------|-----------|
| Yes | No |
|------------|-----------|

Form 990 (2001)

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)

Note Enter gross amounts unless otherwise indicated

| | Unrelated business income | | Excluded by section 512, 513, or 514 | | (E) Related or exempt function income |
|--------------------------------------------------------------|---------------------------|---------------|--------------------------------------|---------------|------------------------------------------------|
| | (A) Business code | (B) Amount | (C) Exclusion code | (D) Amount | |
| 93 Program service revenue | | | | | |
| a | | | | | |
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| f Medicare/Medicaid payments | | | | | |
| g Fees and contracts from government agencies | | | | | |
| 94 Membership dues and assessments | | | | | |
| 95 Interest on savings and temporary cash investments | | | | | |
| 96 Dividends and interest from securities | | | | | |
| 97 Net rental income or (loss) from real estate | | | | | |
| a debt-financed property | | | | | |
| b not debt-financed property | | | | | |
| 98 Net rental income or (loss) from personal property | | | | | |
| 99 Other investment income | | | | | |
| 100 Gain or (loss) from sales of assets other than inventory | | | | | |
| 101 Net income or (loss) from special events | | | | | |
| 102 Gross profit or (loss) from sales of inventory | | | | | |
| 103 Other revenue a | | | | | |
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| 104 Subtotal (add columns (B), (D) and (E)) | | | | | |
| 105 Total (add line 104 columns (B), (D), and (E)) | | | | | |

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32)

| Line No | Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes) |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ▼ | |
| | |
| | |
| | |

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)

| (A) Name, address and EIN of corporation, partnership or disregarded entity | (B) Percentage of ownership interest | (C) Nature of activities | (D) Total income | (E) End-of-year assets |
|-----------------------------------------------------------------------------------|--------------------------------------------|-----------------------------|---------------------|------------------------------|
| | % | | | |
| | % | | | |
| | % | | | |
| | % | | | |

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33)

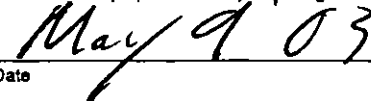
| | | |
|---------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------------|
| (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

Note If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please
Sign


Date



Date

Check if

Preparer's SSN or PTIN (See Gen. Inst. W)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information - (See separate instructions.)

OMB No 1545-0047

2001

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

CIRCLE OF FRIENDS FOR AMERICAN VETERANS

Employer identification number

54-1847890

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions List each one If there are none, enter "None ")

| (a) Name and address of each employee paid more than \$50 000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans & deferred compensation | (e) Expense account and other allowances |
|---------------------------------------------------------------|----------------------------------------------------------|------------------|---------------------------------------------------------------------|------------------------------------------|
| NONE | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total number of other employees paid over \$50 000 | NONE | | | |

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

| (a) Name and address of each independent contractor paid more than \$50 000 | (b) Type of service | (c) Compensation |
|-----------------------------------------------------------------------------|---------------------|------------------|
| NONE | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total number of others receiving over \$50,000 for professional services | NONE | |

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2001

Part III Statements About Activities (See page 2 of the instructions)

| | Yes | No |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 1 During the year, has the organization attempted to influence national, state or local legislation, including any attempt to influence public opinion on legislative matter or referendum? If "Yes" enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amount on line 38, Part VI-A, or line I or Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities. | | X |
| 2 During the year, has the organization either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.) | | |
| a Sale, exchange or leasing of property? | 2a | X |
| b Lending of money or other extension of credit? | 2b | X |
| c Furnishing of goods, services or facilities? | 2c | X |
| d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? | 2d | X |
| e Transfer of any part of its income or assets? | 2e | X |
| 3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below) | 3 | X |
| 4 Do you have a section 403(b) annuity plan for your employees? | 4 | X |

Note. Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ► _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(v). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

| (a) Name(s) of supported organization(s) | (b) Line number from above |
|------------------------------------------|----------------------------|
| | |
| | |
| | |

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10 11, or 12) *Use cash method of accounting***Note** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

| Calendar year (or fiscal year beginning in) | (a) 2000 | (b) 1999 | (c) 1998 | (d) 1997 | (e) Total |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------------|
| 15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.) | 235,106 | 196,044 | 162,259 | 34,115 | 627,524 |
| 16 Membership fees received | | | | | |
| 17 Gross receipts from admissions, merchandise sold or services performed or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose | | | | | |
| 18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975 | | | | | |
| 19 Net income from unrelated business activities not included in line 18 | | | | | |
| 20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf | | | | | |
| 21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge. | | | | | |
| 22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets. | | | | | |
| 23 Total of lines 15 through 22 | 235,106 | 196,044 | 162,259 | 34,115 | 627,524 |
| 24 Line 23 minus line 17 | 235,106 | 196,044 | 162,259 | 34,115 | 627,524 |
| 25 Enter 1% of line 23 | 2,351 | 1,960 | 1,623 | 341 | |
| 26 Organizations described on lines 10 or 11 | a Enter 2% of amount in column (e), line 24. NOT APPLICABLE | | | | 26a |
| b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts. | | | | | 26b |
| c Total support for section 509(a)(1) test. Enter line 24, column (e). | | | | | 26c |
| d Add: Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____ | | | | | 26d |
| e Public support (line 26c minus line 26d total) | | | | | 26e |
| f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) | | | | | 26f % |
| 27 Organizations described on line 12 | a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2000) _____ (1999) _____ (1998) _____ (1997) _____ | | | | |
| b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2000) _____ (1999) _____ (1998) _____ (1997) _____ | | | | | |
| c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ | | | | | 27c 627,524 |
| d Add: Line 27a total _____ and line 27b total _____ | | | | | 27d |
| e Public support (line 27c total minus line 27d total) | | | | | 27e 627,524 |
| f Total support for section 509(a)(2) test. Enter amount on line 23, column (e). | | | | | 27f 627,524 |
| g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) | | | | | 27g 100.0000 % |
| h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) | | | | | 27h % |
| 28 Unusual Grants. For an organization described in line 10 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15. | | | | | |

Part V Private School Questionnaire (See page 7 of the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

| | Yes | No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----|
| 29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? | 29 | |
| 30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? | 30 | |
| 31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement) | 31 | |
| ----- | | |
| ----- | | |
| ----- | | |
| 32 Does the organization maintain the following | | |
| a Records indicating the racial composition of the student body, faculty, and administrative staff? | 32a | |
| b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? | 32b | |
| c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? | 32c | |
| d Copies of all material used by the organization or on its behalf to solicit contributions? | 32d | |
| If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement) | | |
| ----- | | |
| ----- | | |
| 33 Does the organization discriminate by race in any way with respect to | | |
| a Students' rights or privileges? | 33a | |
| b Admissions policies? | 33b | |
| c Employment of faculty or administrative staff? | 33c | |
| d Scholarships or other financial assistance? | 33d | |
| e Educational policies? | 33e | |
| f Use of facilities? | 33f | |
| g Athletic programs? | 33g | |
| h Other extracurricular activities? | 33h | |
| If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement) | | |
| ----- | | |
| ----- | | |
| ----- | | |
| 34a Does the organization receive any financial aid or assistance from a governmental agency? | 34a | |
| b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement | 34b | |
| 35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation | 35 | |

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)(To be completed **ONLY** by an eligible organization that filed Form 5768) **NOT APPLICABLE**

- Check ☐ **a** if the organization belongs to an affiliated group
- Check ☐ **b** if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred)

| | | (a) Affiliated group totals | (b) To be completed for ALL electing organizations |
|----|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------------------------------------------------|
| 36 | Total lobbying expenditures to influence public opinion (grassroots lobbying) | 36 | |
| 37 | Total lobbying expenditures to influence a legislative body (direct lobbying) | 37 | |
| 38 | Total lobbying expenditures (add lines 36 and 37) | 38 | |
| 39 | Other exempt purpose expenditures | 39 | |
| 40 | Total exempt purpose expenditures (add lines 38 and 39) | 40 | |
| 41 | Lobbying nontaxable amount. Enter the amount from the following table - If the amount on line 40 is - The lobbying nontaxable amount is - | | |
| | Not over \$500,000 20% of the amount on line 40 | | |
| | Over \$500,000 but not over \$1,000,000 . . . \$100,000 plus 15% of the excess over \$500,000 | | |
| | Over \$1,000,000 but not over \$1,500,000 . . . \$175,000 plus 10% of the excess over \$1,000,000 | 41 | |
| | Over \$1,500,000 but not over \$17,000,000 . . . \$225,000 plus 5% of the excess over \$1,500,000 | | |
| | Over \$17,000,000 \$1,000,000 | | |
| 42 | Grassroots nontaxable amount (enter 25% of line 41) | 42 | |
| 43 | Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 | 43 | |
| 44 | Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 | 44 | |

Caution If there is an amount on either line 43 or line 44, you must file Form 4720.**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below)

See the instructions for lines 45 through 50 on page 11 of the instructions.)

| | | Lobbying Expenditures During 4-Year Averaging Period | | | | |
|-----------------------------------------------|------------------------------------------------|------------------------------------------------------|-------------|-------------|--------------|--|
| Calendar year (or fiscal year beginning in) ▶ | (a) 2001 | (b) 2000 | (c) 1999 | (d) 1998 | (e) Total | |
| 45 | Lobbying nontaxable amount | | | | | |
| 46 | Lobbying ceiling amount (150% of line 45(e)) | | | | | |
| 47 | Total lobbying expenditures | | | | | |
| 48 | Grassroots nontaxable amount . . . | | | | | |
| 49 | Grassroots ceiling amount (150% of line 48(e)) | | | | | |
| 50 | Grassroots lobbying expenditures | | | | | |

Part VI-B Lobbying Activity by Nonelecting Public Charities**NOT APPLICABLE**

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

| During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of | | Yes | No | Amount |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-----|----|--------|
| a | Volunteers | | X | |
| b | Paid staff or management (Include compensation in expenses reported on lines c through h) | | X | |
| c | Media advertisements | | X | |
| d | Mailings to members, legislators, or the public | | X | |
| e | Publications, or published or broadcast statements | | X | |
| f | Grants to other organizations for lobbying purposes | | X | |
| g | Direct contact with legislators, their staffs, government officials, or a legislative body | | X | |
| h | Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means | | X | |
| i | Total lobbying expenditures (add lines c through h) | | | |

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

| | |
|-----|----|
| Yes | No |
|-----|----|

| | | |
|--------|--|---|
| 51a(1) | | x |
|--------|--|---|

| $a(u)$ | x |
|--------|-----|
|--------|-----|

| | | |
|--|--|--|
| | | |
|--|--|--|

| | |
|-------------|----------|
| b(1) | x |
|-------------|----------|

| | | |
|-------------|--|----------|
| b(1) | | X |
|-------------|--|----------|

| | | |
|--------|--|---|
| b(III) | | X |
|--------|--|---|

| | | |
|-------|--|---|
| b(IV) | | X |
|-------|--|---|

| | | |
|-------------|--|----------|
| b(v) | | x |
|-------------|--|----------|

| | | |
|--------------|--|----------|
| b(vi) | | X |
|--------------|--|----------|

| | | |
|----------|--|----------|
| C | | X |
|----------|--|----------|

e of the

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐ Yes ☒ No

► ☐ Yes ☒ No

JSA
1E1250 2 000

FORM 990, PART II - OTHER EXPENSES

| DESCRIPTION | TOTAL | PROGRAM SERVICES | MANAGEMENT AND GENERAL |
|-------------------------------|----------|---------------------|---------------------------|
| CONTRACT LABOR | 35,409. | 35,409. | |
| VETERANS PROGRAMS-DIRECT COST | 98,046. | 98,046. | |
| INSURANCE | 3,661. | | 3,661. |
| BANK CHARGES | 1,004. | | 1,004. |
| FEES | 1,444. | | 1,444. |
| OPERATING SUPPLIES | | | |
| AUTOMOBILE EXPENSE | 2,004. | 2,004. | |
| COPIER LEASE | 4,998. | | 4,998. |
| OFFICE SUPPLIES | 8,887. | | 8,887. |
| ADVERTISING | 4,048. | 4,048. | |
| EQUIPMENT RENTAL | | | |
| WEBSITE COSTS | | | |
| TOTALS | 159,501. | 139,507. | 19,994. |

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

TITLE AND TIME
DEVOTED TO POSITION

NAME AND ADDRESS

BRIAN HAMPTON
1121 ARLINGTON BLVD., # 919
ARLINGTON, VA 22209

PRESIDENT

GRAND TOTALS

SCHEDULE A, PART III - EXPLANATION FOR LINE 2D

=====

THE PRESIDENT AND VICE PRESIDENT WERE PAID A COMPENSATION DURING
THE FISCAL YEAR.

210 East Broad Street, Suite 202
Falls Church, Virginia 22046



Telephone (703) 237-8980
FAX (703) 237-8976

FULFILLING OUR MISSION

The Circle of Friends for American Veterans has a large operation and a very lean staff, so that scarce resources can be multiplied in meeting our objectives. We support our mission of being vigorous advocates for homeless and American Veterans through the following activities:

- 1 Creating awareness of the problems of and the solutions for homeless veterans, through such programs as Operation United Reveille I, which in 2001 included a series of rallies and media blitzes in major cities, including Members of Congress and positive coverage by over 25 television stations. Operation United Reveille II is slated for the Fall of 2003, continuing several months into 2004.
- 2 One hundred and seventeen consecutive monthly forum receptions hosted by our organizations provide a vehicle where leaders of America stand before the invited public to explain the programs and policies they oversee and answer pertinent questions. Over 25 Members of Congress and 30 Presidential appointees of the Department of Defense, among others have appeared since 1993. The highlights of the proceedings are reported to a larger public in a nationwide monthly newsletter, in a well visited web site and in a nationwide publication.
- 3 Celebrating its 10th anniversary in 2003, the VETERANS' VISION focuses the experience and dedication of veterans and American leaders on the challenges facing the country. Original articles by over 100 Members of Congress have focused on such issues as landmines, illegal arms sales, missile defense, healthcare for veterans and homeless veterans. Prior to 2001, there were four lengthy articles on the threat of domestic terrorism, including one by then Secretary of Defense William Cohen. The complimentary publication is distributed at military installations, convenience stores and was the only publication being physically handed out by the tens of thousands at each of the last four national party conventions. President George W. Bush and former Vice-President Al Gore have contributed first person stories.

Statement 4

Page 1

<http://www.vetsvision.org>

(See this web site for rousing newscast video!)

4. Staff members have scheduled and attended dozens of meeting with Members of Congress and their staffs in 2003 alone with the sole purpose of promoting greater appropriations for transitional facilities for homeless veterans willing to work, most notably for the Southeast Vets Center of Washington, D C The objective of the visits is to refurbish the Chesapeake House, which will almost double the beds available for homeless veterans in the only such facility in the Washington Metro Area
5. Over the years, modest checks have been written for over 25 transitional facilities with a disciplined format for otherwise homeless veterans Veterans must be drug and alcohol free, well groomed and be willing to work The success rate of facilities with such a format is well over 50%, setting a high standard in getting veterans back into society where they belong

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

► File a separate application for each return

• If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box ☒ **X**

• If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form)

Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time - Only submit original (no copies needed)

Note. Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only ☐

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

| | | |
|------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------|
| Type or print File by the due date for filing your return. See instructions | Name of Exempt Organization | Employer identification number |
| | CIRCLE OF FRIENDS FOR AMERICAN VETERANS | 54-1847890 |
| | Number, street, and room or suite no. If a P O box, see instructions | |
| | 210 EAST BROAD STREET | |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions | |
| | FALLS CHURCH, VA 22046 | |

Check type of return to be filed (file a separate application for each return)

| | | |
|----------------------------------------------|-----------------------------------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T(sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

• If the organization does not have an office or place of business in the United States, check this box ☐

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until 05/15, 2003, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☐ calendar year _____ or
► ☒ tax year beginning 10/01, 2001, and ending 09/30, 2002

2 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. \$ 0

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ 0

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. \$ 0

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ► [Signature] Title ► Accountant
For Paperwork Reduction Act Notice, see instruction MARTIN & WALL, P.C. Date ► 1-15-03
Form 8868 (12-2000)